

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:
	:
<b>Debtors.</b>	:
	:
-----X	

**Chapter 11 Case No.**  
**08-13555 (JMP)**  
**(Jointly Administered)**

**ORDER AUTHORIZING THE DEPARTMENT OF THE  
TREASURY-INTERNAL REVENUE SERVICE'S FILING OF AMENDING  
AND SUPERSEDING PROOFS OF CLAIM IN REDUCED AMOUNTS**

Upon the motion, dated December 10, 2013 (the "Motion"),<sup>1</sup> of Lehman Brothers Holdings Inc., as Plan Administrator under the *Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors*, seeking authorization for the Department of the Treasury-Internal Revenue Service's filing of amending and superseding proofs of claim in reduced amounts, as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Chapter 11 Entities, their creditors, and all parties in interest and that the legal and factual

---

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Motion is granted; and it is further

ORDERED that the filing of the Amending Claims is authorized; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Original Claims are hereby amended and superseded by the Amending Claims and are hereby expunged in their entirety with prejudice; and it is further

ORDERED that all information included on and all documentation filed in support of any Original Claim, shall be treated as having been filed in support of and included in the corresponding Amending Claim; and it is further

ORDERED that the Court appointed claims agent shall update the claims register in accordance with this Order; and it is further

ORDERED that nothing in this Order or the expungement of the Original Claims constitutes any admission or finding with respect to any of the Amending Claims, and the Plan Administrator's rights to object to the Amending Claims on any basis are preserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: New York, New York  
December 19, 2013



/s/ James M. Peck

---

Honorable James M. Peck  
United States Bankruptcy Judge